

Maine Revised Statutes
Title 36: TAXATION
Chapter 221: OVERPAYMENTS, REFUNDS

§2020. REFUND OF SALES TAX ON PURCHASES OF PARTS AND SUPPLIES FOR WINDJAMMERS

1. Definition. For purposes of this section, unless the context otherwise indicates, the following terms have the following meanings.

A. "Parts and supplies" means any products used directly and primarily for the operation, repair or maintenance of a windjammer, including, but not limited to, sails, rope, wood, rigging, masts, paints, varnishes, undersealers, engines and pumps, and lubricants and fuel. [2011, c. 425, §1 (NEW); 2011, c. 425, §3 (AFF) .]

B. "Windjammer" means a United States Coast Guard-certified sailing vessel based in the State of traditional construction and designed to a historic standard that is used primarily for providing overnight passenger cruises along the Maine coast for a fee. [2011, c. 425, §1 (NEW); 2011, c. 425, §3 (AFF) .]

[2011, c. 425, §1 (NEW); 2011, c. 425, §3 (AFF) .]

2. Refund authorized. The State Tax Assessor shall refund to a person that purchases parts and supplies for use in the operation, repair or maintenance of a windjammer the amount of sales tax paid with respect to those parts and supplies upon the person's presenting evidence that the purchase is eligible for a refund under this section. The refund claim must be submitted on a form prescribed by the assessor and must be accompanied by a copy or copies of that portion of the purchaser's most recent filing under the Code indicating that the purchaser is engaged in the operation of a windjammer and such additional information as the assessor may require. An application for a refund under this subsection must be filed with the assessor within 36 months of the date of purchase.

[2011, c. 425, §1 (NEW); 2011, c. 425, §3 (AFF) .]

3. Purchases made free of tax with certificate. Sales tax need not be paid on the purchase of parts and supplies for use in the operation, repair or maintenance of a windjammer if the purchaser has obtained a certificate from the assessor stating that the purchaser is engaged in the operation of a windjammer and authorizing the purchaser to purchase parts and supplies for use in the operation, repair and maintenance of a windjammer without paying Maine sales tax. The seller shall obtain a copy of the certificate together with an affidavit as prescribed by the assessor, to be maintained in the seller's records, attesting to the qualification of purchases for exemption pursuant to this section.

[2011, c. 425, §1 (NEW); 2011, c. 425, §3 (AFF) .]

4. Audit. The assessor may audit a claim for refund filed under subsection 2 or the use of a certificate issued under subsection 3. If the assessor determines that the amount of the claimed refund is incorrect or that the certificate has been used inappropriately, the assessor may issue an assessment within 3 years from the date of purchase or the date the claim was filed, whichever is later, or at any time if a fraudulent claim was filed. The claimant may seek reconsideration of the assessment pursuant to section 151.

[2011, c. 425, §1 (NEW); 2011, c. 425, §3 (AFF) .]

5. Payment of claims. The assessor shall pay the approved amount to qualified applicants under this section within 30 days after receipt of a properly completed claim. Interest is not allowed on any payment made to a claimant pursuant to this section.

[2011, c. 425, §1 (NEW); 2011, c. 425, §3 (AFF) .]

SECTION HISTORY

2011, c. 425, §1 (NEW). 2011, c. 425, §3 (AFF).

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